

McCALLION & ASSOCIATES LLP
100 Park Avenue, 16th Floor
New York, New York 10017
Phone: 1-646-366-0884 Fax: 1- 646-366-1384

Kenneth F. McCallion
kfm@mccallionlaw.com

November 8, 2018

Hon. Carla E. Craig
United States Bankruptcy Judge
United States Bankruptcy Court
Eastern District of New York
271-C Cadman Plaza East
Brooklyn, New York 11201

Re: In re Kum Gang Inc.
Chapter 11
Case No. 18-43997

Dear Judge Craig:

As discussed at the court conference of yesterday's date, this is to confirm that my law firm is now holding \$2400 in funds in a special account relating to accounting fees for Kang Youl Lee P.C., Debtor's accountants, pending filing an order of retention of that accounting firm as accountants for the Debtor, and pending application for approval of accounting fees and further order of this Court.

Respectfully submitted,

/s/ Kenneth F. McCallion

Kenneth F. McCallion

cc: U.S. Trustee (via ECF)
All other parties of record (via ECF)